

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA

Petitioner,

v.

TONI L. CHRISTIANI, individually and as
general partner of Sullivan & Christiani, LLP

Respondent.

Civil No. 08cv687-IEG(POR)

**ORDER TO SHOW CAUSE RE:
INTERNAL REVENUE SERVICE
SUMMONSES**

Upon the petition of the United States, the Declaration of Revenue Officer Stephen Silverman, including Exhibits A-C attached thereto, and the United States' Petition to Enforce an Internal Revenue Service Summonses, it is hereby:

ORDERED that respondent, Toni Christiani ("Respondent"), individually and as general partner of Sullivan & Christiani, LLP appear before United States District Judge Irma E. Gonzalez in Courtroom 1 of the United States District Court, Edward J. Schwartz U.S. Courthouse, 940 Front Street, San Diego, California on June 16, 2008 at 10:30 a.m., to show cause why she should not be compelled to obey the Internal Revenue Service summonses served upon her.

1 It is further ORDERED that:

2 1. A copy of this Order, together with the Petition and declaration and its exhibits, shall
3 be served in accordance with Rule 4(e) of the Federal Rules of Civil Procedure upon the Respondent
4 within twenty-one (21) days of the date that this Order is served upon counsel for the United States
5 or as soon thereafter as possible. Pursuant to Federal Rule of Civil Procedure 4.1(a), the Court
6 hereby appoints Revenue Officer Silverman and all other persons designated by him to effect service
7 in this case.

8 2. Proof of any service done pursuant to paragraph one (1), above, shall be filed with the
9 Clerk as soon as is practicable.

10 3. Because the file in this case reflects a prima facie showing that the investigation is
11 being conducted for a legitimate purpose, that the inquiries may be relevant to that purpose, that the
12 information sought is not already within the Commissioner's possession, and that the administrative
13 steps required by the Internal Revenue Code have been followed, see United States v. Powell, 379
14 U.S. 48, 57-58 (1964), the burden of coming forward has shifted to Respondent to oppose
15 enforcement of the summonses, see Lidas, Inc. V. United States, 238 F.3d 1076, 1082 (9th Cir.
16 2001).

17 4. If Respondent has any defense to present or an opposition to the Petition, such defense
18 or opposition shall be made in writing and filed with the Clerk and copies served on counsel for the
19 United States at least fourteen (14) days prior to the date set for the show cause hearing. The United
20 States may file a reply memorandum to any opposition at least five (5) court days prior to the date
21 set for the show cause hearing.

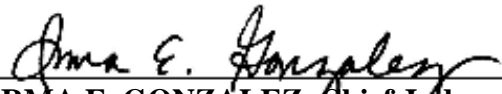
22 5. At the show cause hearing, the Court will consider all issues raised by the Respondent.
23 Only those issues brought into controversy by the responsive pleadings and supported by affidavit
24 will be considered. Any uncontested allegation in the Petition will be considered admitted.

25 6. Respondent may notify the Court, in a writing filed with the Clerk and served on
26 counsel for the United States at least fourteen (14) days prior to the date set for the show cause
27 hearing, that Respondent has no objection to enforcement of the summons.

Respondent is hereby notified that a failure to comply with this Order may subject her to sanctions for contempt of court.

IT IS SO ORDERED.

DATED: April 21, 2008


IRMA E. GONZALEZ, Chief Judge
United States District Court